THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.23689 of 2007

Dated: 07-11-2007

Between:

M/s.Pavan Cement Products, Proddatur.

...Petitioner

and

The Additional Commissioner (CT) Legal (FAC), Proddatur.

...Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.23689 of 2007

Dated: 07-11-2007

Order: (Per The Hon'ble Sri Justice Bilal Nazki)

Heard learned Counsel for the parties and with their consent, the Writ Petition is being disposed of at this stage.

During pendency of the first appeal, the application for stay was dismissed by the second respondent-Appellate Deputy Commissioner. Against the said

rejection order, the petitioner filed W.P.No.21251 of 2006, which was disposed of by this Court granting stay of recovery subject to payment of 50% of the disputed tax liability. Now, the petitioner has lost the first appeal and filed second appeal before the Sales Tax Appellate Tribunal. The petitioner also filed a fresh application for grant of stay before the first respondent-Additional Commissioner, who has dismissed the said application. Hence, this Writ Petition.

Since the petitioner has already deposited 50% of the disputed tax during pendency of his first appeal, we feel that insistence of payment of the rest of the disputed tax during pendency of the second appeal before the Tribunal would not be fair.

In these circumstances, we direct that there shall be stay of recovery of the balance disputed tax liability till the appeal is disposed of by the Tribunal, as the petitioner has already deposited 50% of the disputed tax.

The Writ Petition is, accordingly, disposed of. No costs.

(Bilal Nazki, J)

Dated 7th November, 2007

(Ramesh Ranganathan, J)

Note:
Wire at party's costs.
B/o
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